



Telefile begins January 20, 2003.
To file or to find out if you are eligible
to Telefile, call 617-660-2002 or
413-827-7100.



2002 Massachusetts Telefile Booklet

Full-Year Residents Only

YOU CAN TELEFILE:

- ✓ If you have a total of five or fewer Forms W-2 or 1099-MISC;
- ✓ If you received income reported on Forms 1099-DIV, 1099-G, 1099-INT, or 1099-R;
- ✓ If you moved or your filing status has changed (only from single to head of household or from head of household to single);
- ✓ If you received unemployment compensation and/or Massachusetts bank interest, pension, annuity, winnings and/or fee income;
- ✓ If you have dependent member(s) of your household under age 12 or dependents age 65 or over (not you or your spouse) as of 12/31/02, or disabled dependent(s); or
- ✓ If you have out-of-state purchases subject to Massachusetts use tax (see back cover).

YOU CANNOT TELEFILE:

- ✓ If you are married filing separately or if your filing status has changed as a result of marriage, separation or divorce;
- ✓ If you need to claim deductions from Schedule Y other than the student loan interest deduction (line 5);
- ✓ If you are filing Massachusetts Schedule(s) C, CB, D, E or Z; or
- ✓ If you choose to pay the optional 5.85% tax rate. (Telefile automatically computes your tax at 5.3%.)

Refund in 4 days

For information about recent tax law changes that may affect your tax return, visit DOR's website at www.mass.gov/dor, or call (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089.

Prepare for your Telefile call by completing this worksheet. Retain for your records. This worksheet will not be processed if mailed.

Telefile Worksheet 2002

1 Filing status: ☐ Single ☐ Married filing jointly ☐ Head of household

Do you want to contribute to the Massachusetts Clean Elections Fund? If yes, ☐ \$1 You ☐ \$1 Spouse (if filing jointly) This contribution will not change your tax or reduce your refund.

2 ☐ Number of dependents (do not include yourself or spouse). Are you a noncustodial parent? ☐ Yes ☐ No

Social Security number(s) of dependent(s) (up to nine dependents allowed) _____

☐ Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/02, or disabled dependent(s). Not more than two.

W-2 Information (wages only)

3 Total number of Forms W-2 ☐ for you ☐ for your spouse. **Note:** Total number of Forms W-2 cannot exceed five.

4 Enter the **Employer Identification number** for each Form W-2 (generally box b)

5 Enter the total of **State wages/tips** (generally box 16) and **Allocated Tips** (generally box 8) for each Form W-2

6 Enter **your** total amount paid to **Soc. Sec., U.S., RR. or Mass. retirement** plus **Medicare** for each Form W-2 (generally boxes 4 & 6)

7 Enter **spouse's** total amount paid to **Soc. Sec., U.S., RR. or Mass. retirement** plus **Medicare** for each Form W-2 (generally boxes 4 & 6)

8 Enter the total of **Massachusetts income tax withheld** (generally box 17) for each Form W-2

1st W-2
2nd W-2
3rd W-2
4th W-2
5th W-2

\$	\$	\$	\$
5. TOTAL of above	6. TOTAL of above	7. TOTAL of above	8. TOTAL of above

Round all dollar amounts to the nearest dollar (do not include cents). Add the amounts down the columns and enter the totals in the appropriate boxes above. You will need these total amounts when you make your call.

9 **Total Massachusetts bank interest** (from all Massachusetts Forms 1099-INT). If none, enter "0" 9 \$

10 **Total amount of rent** you paid for your principal residence in 2002. If none, enter "0" 10 \$

11 **Earned Income Credit (EIC)**. ☐ Number of qualifying children. Enter EIC amount from U.S. return 11 \$

Social Security number(s) of qualifying children _____

D You can have your refund directly deposited into your checking or savings account, or you can pay the amount you owe by electronic funds withdrawal; see back page for more information. Check type of account: ☐ Checking ☐ Savings.

Routing number (first two digits must be 01 through 12 or 21 through 32) _____ Account number _____

Date you want amount you owe to be withdrawn from your account (no later than April 15, 2003) ____/____/____

STOP! **If you have other income, unemployment compensation, estimated tax payments, or wish to claim the student loan interest deduction or make voluntary contributions, or you made out-of-state purchases subject to Massachusetts use tax, see next page. If not, you are ready to Telefile.**

Call (617) 660-2002 or (413) 827-7100.

Telefile will tell you the following amounts. Enter these amounts in the boxes provided.

12 **Total tax for 2002** 12 \$

13 **Amount of your refund** 13 \$

14 **Amount of tax due** 14 \$

Pay through Electronic Funds Withdrawal or by credit or check card. See back page for more information. Enter authorization number _____

15 **"Sign" your return**

You (and your spouse, if filing jointly) must be present to authenticate the filing of your return. Telefile will assign you a 9-digit confirmation number. Do not hang up until you receive this number; it is your proof of filing.

Confirmation number _____ Date you Telefiled ____/____/____

Complete only if you need to report any of the items listed below.

Miscellaneous Items

- 16 Taxable pensions and annuities** (from U.S. 1040A, line 12b; or 1040, line 16b). Enter total in line 16c. If any of these distributions include previously-taxed contributions, make the necessary adjustment by completing lines 16a, 16b and 16c:
- a. Total pensions and annuities (from U.S. 1040A, line 12a; or 1040, line 16a) . . . 16a \$ _____
- b. Contributions previously taxed by Massachusetts included in line 16a 16b \$ _____
- c. Taxable pensions and annuities. Subtract item b from item a and enter result 16c \$ _____
- d. Total Massachusetts withholding for pensions and annuities (from box 10 of all Forms 1099-R) 16d \$ _____
- Do not include in line 16c any contributory pensions from the U.S. government, the Commonwealth of Massachusetts or its political subdivisions, or any noncontributory pensions or survivorship benefits from the U.S. uniformed services (Army, Navy, Marine Corps, Air Force, Coast Guard, commissioned corps of the Public Health Services and National Oceanic and Atmospheric Administration).
- 17 Unemployment compensation** (from U.S. Telefile, item D; 1040EZ, line 3; 1040A, line 13; or 1040, line 19) 17 \$ _____
- a. Total Massachusetts withholding for unemployment compensation (from Form 1099-G) 17a \$ _____
- 18 Winnings and fees.** Enter total of all winnings and fees 18 \$ _____
- a. Total Mass. withholding for winnings and fees (from box 14 of Form W-2G or box 16 of Form 1099-MISC) . . . 18a \$ _____
- 19 Non-Massachusetts bank interest and dividend income.** If the only interest you received was from Mass. banks and you have no dividend income, do not complete this section. If you need to make adjustments or exclude amounts other than Mass. bank interest, you cannot Telefile.
- a. Total interest income (from U.S. Telefile, item C; U.S. 1040EZ, line 2; or 1040A or 1040, lines 8a and 8b) 19a \$ _____
- b. Total dividend income (from U.S. Schedule 1, Part II, line 6; or U.S. Schedule B, Part II, line 6; or if U.S. Schedule B not filed, from 1040A or 1040, line 9) 19b \$ _____
- 20 Student loan interest deduction.** Enter the amount from U.S. Form 1040A, line 18 or U.S. Form 1040, line 25 . . . 20 \$ _____
- 21 Out-of-state purchases** subject to Massachusetts use tax. See back cover 21 \$ _____
- 22 Estimated tax payments.** If you made estimated tax payments in 2002, enter amount here 22 \$ _____
- If you are claiming a 2001 overpayment applied to your 2002 estimated taxes, you cannot Telefile.

Voluntary Contributions

- 23** Do you want to contribute to the Organ Transplant Fund? If yes, enter amount 23 \$ _____
- 24** Do you want to contribute for Endangered Wildlife Conservation? If yes, enter amount. 24 \$ _____
- 25** Do you want to contribute to the Massachusetts AIDS Fund? If yes, enter amount 25 \$ _____
- 26** Do you want to contribute to the Massachusetts United States Olympic Fund? If yes, enter amount 26 \$ _____

DETACH HERE

Telefile Payment Voucher 2002

Massachusetts Department of Revenue

First name	M.I.	Last name	Social Security number
Spouse's first name	M.I.	Last name	Spouse's Social Security number
Street address	Amount enclosed		
City/Town	State	Zip	

DETACH HERE
STAPLE CHECK HERE



Massachusetts

Department of

Revenue

PO Box 7011

Boston, MA 02204

PRSRT STD
U.S. POSTAGE
PAID
COMMONWEALTH OF
MASSACHUSETTS

Before You Call

Verify your name and address above. If changes are necessary, you may update your address during the Telefile call.

Find your four-digit Personal Identification Number (PIN) next to your name and address on the back of the booklet. If you received a pre-addressed Form 1 booklet in the mail, you may use the PIN located on the back cover. **Note:** Your PIN should be retained. You will need it to use DOR's Web-based and/or Interactive Voice Response (IVR) applications.

If you did not receive this booklet in the mail, you will need your requested refund or tax due amount from your 2001 Massachusetts tax return to begin Telefile. If you received a refund, the amount can be found on your 2001 Form 1, line 43; Form 1-NR/PY, line 48; or Telefile Worksheet, line 14. If you owed tax, the amount can be found on your 2001 Form 1, line 44; Form 1-NR/PY, line 49; or Telefile Worksheet, line 15.

Complete the worksheet and call (617) 660-2002 or (413) 827-7100 to Telefile.

Massachusetts Use Tax

The Massachusetts use tax is 5% of the sales price or rental charge for tangible personal property which is purchased to be used, stored or consumed in Massachusetts and on which no Massachusetts sales tax has been paid. The use tax does not apply to out-of-state purchases that are exempt from sales tax in Massachusetts. Generally, anyone who pays a sales or use tax to another state or territory of the United States on tangible personal property to be used, stored or consumed in Massachusetts is entitled to a credit against the Massachusetts use tax, up to 5%. This credit is allowed for sales or use tax paid to another state only if that state has a corresponding credit similar to the Massachusetts credit. **Note:** If you need to take a credit for sales or use tax paid to another state, you cannot Telefile; see Form 1.

For more information about use tax, visit DOR's website at www.mass.gov/dor.

Prepare and retain with your Telefile records a list of your out-of-state purchases in 2002 that are subject to the Massachusetts use tax. Add the sales prices of the purchases and enter the total on line 21 of the Telefile worksheet.

Electronic Funds Withdrawal or Credit/Check Card Payment

Telefile allows taxpayers who have a balance due to pay by Electronic Funds Withdrawal (EFW) or by credit or check card. To use EFW, you will be required to provide DOR with your bank account information and authorize DOR to make an electronic withdrawal from your account. The EFW can be processed at the time of your call, or you can defer payment to a later date, but not later than April 15, 2003. To use your Mastercard, Visa, Discover or Novus brand card you will be required to enter your account number and the four-digit expiration date (month and year) after authenticating your return. Have your bank or credit card information readily available when you call.

Note: The above payment methods are only available during the call in which you file your return.

If You Need to Send a Payment

Complete the Telefile Payment Voucher on the previous page. If you do not make full payment of the tax due on or before April 15, 2003, you will be sent a Notice of Assessment (NOA). This notice will show your tax due, plus any interest and penalty assessments for late payment.